

**Russell Bedford
Stefanou Mirchandani LLP***Accountants and Advisors*5 West 37th Street9th Floor

New York, NY 10018

212.868.3669

212.868.3498/Fax

nyc@rbsmllp.com**To:** Kristen Buch **From:** P. STEFANOU**Fax#** _____ **Pages:** _____**Phone#** _____ **Date:** _____**Re:** _____ **CC:** _____☐ **Urgent**☐ **For Review**☐ **Please Comment**☐ **Please Reply**HEPERITA

This transmission may include, intentionally or unintentionally, confidential and/or privileged communications. We reserve all rights to such confidentiality and privilege. If you receive a transmission which is not intended for you, please bring this matter to our attention immediately and respect the confidentiality.

Exhibit - 16

August 29, 2005

Securities and Exchange Commission
450 Fifth Street, NW
Washington, D.C. 20549

Re: Hesperia Holding, Inc.
File No. 000-30045

Commissioners:

We have read the statements made by Hesperia Holding, Inc. (copy attached), which we understand will be filed with the United States Securities and Exchange Commission, pursuant to Item 4.01 of Form 8-K/A, Amendment No. 1, as part of Hesperia Holding, Inc. Form 8-K report dated July 26, 2005. We agree with the statements concerning our Firm in Item 4.01 of such Form 8-K/A.

Very truly yours,

/s/ Russell Bedford Stefanou Mirchandani LLP

Russell Bedford Stefanou
Mirchandani LLP